Drawing of

involve defendants or witnesses confined in jail to await trial. That in the event such trials are ordered, by such resolution, the Board of County Commissioners shall cause to be drawn and summoned in the usual manner sufficient jurors to provide for the empaneling of a grand jury and to also provide for a trial jury or juries.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1931.

## CHAPTER 342

AN ACT TO POSTPONE AND DEFER THE SALE OF LAND FOR DELINQUENT TAXES IN ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

Counties and municipalities may defer sale of lands for 1931 taxes to November, 1931.

Usual penalty unaffected.

Limit of postponement.

Time of making settlement of 1931 taxes also extended.

Application of

SECTION 1. That the commissioners of the various counties. the aldermen, commissioners and councilmen of the various cities and towns, and the sheriffs and tax collectors thereof, are hereby authorized and empowered, in their discretion, to postpone and defer the sale of land for delinquent taxes from the time now provided by law to such time as may be just and proper, not later than the first Monday in November, nineteen hundred and thirty-one: Provided, that the penalty for nonpayment of taxes as provided in substitute for House Bill number twenty-five, passed by the General Assembly of one thousand nine hundred thirty-one, shall begin and run from the first Monday in June, one thousand nine hundred thirtyone, the same as if said lands had been sold on the first Monday in June, one thousand nine hundred thirty-one: Provided, further, that this act shall in no wise operate to extend the time for foreclosure beyond the time provided for in Substitute for House Bill number twenty-five, and amendments thereto.

In the counties in which the commissioners shall postpone and defer the sale of land for delinquent taxes on the first Monday of May, one thousand nine hundred thirty-one, the sheriffs or tax collectors in such counties in lieu of making settlement as now required by law shall make settlement on either the first Monday in November or the first Monday in December as may be named by the commissioners in the order of postponement.

SEC. 2. That this act shall apply only to such taxes as are now due and unpaid: *Provided*, that this act shall not apply to foreclosure of certificates of tax sales.